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REPORT

ON THE

ADMINISTRATION OF MYSORE,

FOR 1860-61.

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JUDICIAL.

1. In the Judicial Department the work has been most satisfactorily performed during the past year; no very important changes of system or revisions of Procedure have been initiated in Mysore. This is doubtless in some measure to be accounted for by the fact that no less than three Officers have had charge of the Judicial Department during the year. Up to the end of 1860 Colonel McQueen held the appointment of Officiating Judicial Commissioner. In January I arrived to assume the office permanently, and on the departure of Sir Mark Cubbon, and the assumption by me of the officiating Commissionership, Major Dobbs was nominated to act as Judicial Commissioner, and he still retains charge of the Office.

CIVIL JUSTICE.

ORIGINAL SUITS.

2. During the past year 12,985 suits were filed, and 640 remained on the file at the commencement of the year. This gives a total of 13,625 to be disposed of.—12,977 were actually decided; as nearly as possible four-fifths being in favor of Plaintiff. Only 648 remained for disposal on the 1st of May 1861, being no more than 8 in excess of the number that stood on the file for adjustment at the end of 1859-60.

3. The number of suits filed was 1,059 in excess of the previous year.

4. The proportion of suits for landed and personal property scarcely varied from that of the year preceding, being above 5 per cent in the former case, and above 94 per cent in the latter.

5. Out of the aggregate number disposed of, namely 12,977, 11,752 were decided in the Amils Courts, 5,203 being cases of less than 20 Rupees, which were summarily disposed of. The number which were adjudicated in the Hoozoor Adawlut and the several Courts of the Superintendents and Moonsiffs being 1,225.

6. The claims totally rejected bear nearly the same proportion to the whole number as in the previous year, namely one-sixth. The numbers under the several heads being as follows:—

Award in full to Plaintiff	7,213
Award in part to Plaintiff	3,493
Rejected claims	2,271
Total	12,977

7. Including the Bangalore Cantonment Courts, an amount aggregating Rupees 18,34,372 was litigated for during the past year; the average of each Suit being Rupees 141, as compared with Rupees 101 in the previous year. The amount awarded to Plaintiffs was barely 50 per cent of the whole sum, being only Rupees 9,23,203 against 9,11,169, which was the amount disallowed; this is doubtless due to the fact that claims are almost invariably exaggerated, and that excessive interest is in most cases claimed, which has subsequently to be reduced or disallowed.

8. The number of Suits on the files of all the Courts of more than one year's standing on the 1st of May last was no more than 13, as compared with 48 on the 1st of May 1860.

APPEAL SUITS.

9. The number of appeals remaining at the beginning of the year was 140, which together with 1,276 filed makes a total of 1,416. A total of 1,350 were disposed of, which gives an excess over the number decided last year of no less than 164; leaving only 66 on the 1st of May as compared with a residue of 140 on the same date of the preceding year.

10. The percentage of appeals made in the case of suits open to appeal was only 16.4 per cent; the numbers being respectively 7,774 suits open to appeal, and 1,276 appeals filed.

11. Under this head it is necessary to mention that one slightly important change in this particular branch of Civil Justice has been effected during the past year. Previous to the month of October 1860, it was optional with suitors to prefer their appeals from the Moonsiff's Courts, either to the Hoozoor Adawlut, or the Superintendent of the Division; the result was that the Superintendents of Divisions had, in addition to their multifarious labours, to review four-fifths of the Appeal Suits from the Moonsiff's Courts, whereas the Adawlut Court, the work carried on in which has almost always been exclusively Civil Justice, had but a minimum share of work. It was, therefore, deemed not only advisable, but also extremely advantageous, to at once direct that all appeals from the Moonsiff's should be filed in the Hoozoor Adawlut Court, thereby relieving the Superintendents from so much extra work, and giving the Adawlut sufficient to keep them more fully employed.

12. This change seems to have worked admirably so far, the result being that the number of appeals from the decisions of the Hoozoor Adawlut Court are, on striking the average, found to be 23 per cent less than was previously the case in appeals received from the Superintendents' Courts;—this result is highly satisfactory, and shews plainly that the Adawlut Court has performed its work in a most creditable manner.

13. The percentage of appeals from the Adawlut decisions is only 20, whereas the percentage in the case of the Superintendents' Courts was 43.

FEES.

14. On the 1st of May 1860 the balance remaining to be collected on account of Fees was Rupees 21,379-11-11. The amount imposed during the year was Rupees 34,147-13-4, making a total of Rupees 55,527-9-3; out of this sum Rupees 35,823-2-10 was recovered, and 5,520-14-2½ was remitted; leaving a balance at the commencement of the present year of no more than Rupees 14,178-8-2½ or Rupees 7,201-3-8½ less than at the commencement of the preceding year.

FINES.

15. A balance of Rupees 623-13-4 remained under this head at the commencement of the year 1860-61, and Fines to the extent of Rupees 441-2-7 were imposed in the course of the year, making an aggregate of Rupees 1,064-15-11; of this nearly the whole amount, or Rupees 999-5-11 was collected, and a small balance of only Rupees 65-11 remained under the head of Arrears.

DEBTORS' PRISON.

16. At the close of the official year there were 13 individuals in the several Debtors' Prisons throughout the Mysore Territory.

DECREES.

17. Inclusive of 1,030 applications for the execution of Decrees remaining at the end of the preceding year, the total number of applications standing for disposal during 1860-61 was 7,423; of these 6,608 were cleared off, and the number pending execution was only 815.

CRIMINAL JUSTICE.

18. The number of cases which appeared on the file, including 94 that were in arrears on the 1st of May 1860, was 15,089 under all heads, and 15,010 have been disposed of, leaving throughout the whole Territory a balance of only 79 at the end of 1860-61.

19. The number of individuals brought to trial was 30,757, of whom 19,862 were convicted, or as nearly as possible 64 per cent of the whole number.

20. It may be well to state, however, that nearly 16,000 convictions were under the head of "Petty Offences," which are disposed of magisterially and summarily by the Amildars, and out of the number brought to trial more than 21,000 apprehensions were under the same head.

21. The following classification will shew that were it not for the "petty offences" the criminal file would be a remarkable statement in a country the population of which is rapidly approaching a total of 4,000,000.

Crimes against the person	788
Against property	2,885
Miscellaneous offences	800
Petty cases	10,616
Total	15,089

22. There has been a decrease in the number of cases to the extent of 81, as compared with the year immediately preceding, and this notwithstanding a short harvest in some parts of the country.

23. The decrease in criminal cases has been principally in offences against property.

24. Under the head of "Crimes against the Person" 770 cases were disposed of last year, 36 of these were classed as "Murder," 3 "Murder with Robbery," 9 "Manslaughter," and 49 "Gang Robbery." In 10 of the Murder cases, 7 of the "Manslaughter," and 19 of the Gang Robbery, the Prisoners were convicted.

25. During 1860-61 only 33 Gang Robberies occurred. This is highly satisfactory, as the number rose to 55 in the preceding year, towards the end of which they for a short time became rather frequent. It is also gratifying to find that there has been a decrease of 55 in the number of persons wounded and tortured, the returns shewing only 63 this year against 118 in the course of that immediately preceding.

26. For the sake of easy reference, a Table similar to that of last year is subjoined—

Fined on an average 1-3-6	16,574
Flogged and released	188
Banished the jurisdiction	14
Dismissed the service	52
Imprisoned for less than one month	1,876
Imprisoned from one month to 4 years	1,138
Suffered capital punishment	5
Transported for life	15
Total ...	19,862

27. The amount realized by the levy of fines was Rupees 20,195-13-5.

28. The property stolen was stated to amount to Rupees 57,172-1-11; Rupees 21,268-7-10 of this sum was recovered, and the sale of the property of the convicted parties realized an additional sum of Rupees 7,620-14-0.

29. The amount above shewn to have been realized, which aggregates nearly 29,000 Rupees, must be considered as indicating considerable success on the part of the Police; at a casual glance it might be thought, considering the value of the stolen property, that it is not a fair proportion, but it must be remembered that in almost all robbery cases, but more especially in Gang Robbery prosecutions, the individuals who have lost property not only exaggerate their losses immensely, but in most instances set a most inordinate price upon the stolen goods, and as the value of the property has to be entered on their asseverations, great discrepancies are of frequent occurrence.

30. For some years the proportions which crime and litigation have borne to the population of Mysore has varied scarcely at all; the average for some time has been as nearly as possible 3 pice per head in the former case, and about 3 per 1,000 in the latter, and this year forms no exception in this respect.

POLICE.

31. The Police Force in Mysore has not been altered or re-organized in any way during the past year. It has done its work very fairly and has given satisfaction. It still continues, excepting in the Bangalore Cantonment and Mysore Town, essentially a Talook Police, constituted in the same manner as at the time of the assumption of the country. When the letter from Government, of May last, was received, the opinion of the Officiating Judicial Commissioner was requested as to the suitableness of Act V. of 1861, in the case of Mysore. A reply is expected almost immediately, and on receipt of it a separate Report regarding any changes that may be found necessary in the system or organization of the Mysore Police will be submitted to Government.

JAILS.

32. The number of Prisoners in all the Mysore Jails at the end of the year aggregated 1,402. Of these 1,324 were under sentence. The average number remaining on the 1st of the month throughout the year was 1,647, and the average number employed in Road Gangs and in-door work was respectively 1,245 and 402. The mortality during the year in all the Jails was not more than 95 or 96 in excess of the number of the preceding year, notwithstanding the fact of an outburst of Cholera among the Prisoners of one of the Road Gangs, by which a considerable number were swept off. The average, however, is not very great, being no more than 5.8 per cent. Unless at long intervals, when a gang is attacked by some prevailing epidemic, it is found that the Road Gangs are extremely healthy, the average mortality being sometimes no more than 1 per cent amongst the Road Gang Convicts.

33. The expenditure has again diminished; last year it was only Rupees 81,578, or Rupees 2,804 less than in the preceding year. This has arisen from the diminished number of Prisoners, not from the cheapness of food. The average cost of a Prisoner during the past year has been Rupees 4-2-0½, and the estimated average value of each individual's labour, as nearly as can be ascertained, was Rupees 5-10-0.

34. These results must on the whole be considered satisfactory, as a greatly diminished number of Gang Robberies, a considerable diminution in the number of Prisoners, and a lighter criminal file, are the best grounds for supposing that crime in its more serious forms is on the decrease throughout the Territory.

VIOLENT DEATHS.

35. The number of casualties by suicide, accident, and the number of deaths, amount to 1,331, or 251 less than the year before, but as nearly as possible the same number as in the year 1858-59. The number of people killed and wounded by wild beasts was last year greater by 21, and the number of animals such as Tigers, Leopards and Elephants killed was less by 215. It is difficult to assign any reason either for the increase or decrease, unless it is that the Badur classes of Mysore, who are as a rule the most inveterate shikarees, have taken more to agriculture than was previously the case.

36. A statement shewing the numbers under each head is given below—

Suicide	259
Accidental deaths	1,009
Killed by wild beasts	63
Total	1,331
Wounded by wild beasts	24
Wild beasts killed	142

REVENUE.

LAND.

37. The season was not a good one. It was not quite as bad as some that have preceded it since 1853, but the almost entire failure of the latter rains caused a very serious loss both in the quantity and quality of the crops. The early or South-west Monsoon set in at the proper time, and the rains were so steady and regular at the commencement, that great hopes were entertained of an abundant harvest; the disappointment throughout the Country was therefore very great when the latter rains failed, leaving the dry grain only half developed, the Tanks only partially filled, and the prospect of a late Rice crop gloomy in the extreme. In the Mulnaud or Mountainous Talooks to the Westward even the South-west Monsoon did not pour down with its usual

abundance, and the consequence has been a failure both in Garden produce and Rice. The Betel Gardens did not bear any thing like the usual quantity, and many of the wells and streams in those parts dried up so completely, as to inconvenience very seriously both the inhabitants and their cattle. In the Chittledroog Division the rains ceased abruptly at the end of August, and not a single shower fell in that District during the months of September or October, the most critical period of the season for the crops. In some exceptional parts of the Province the harvest was very fair in quantity, but the spots where the crop fulfilled the usual anticipations of the cultivators were few and far between, with the exception perhaps of those Talooks to the southward, where the wet lands are supplied copiously with water by the Channels drawn from the Cavery and other Rivers. Two reasons exist for the non-appearance of actual famine in some parts, the first being the habit which prevails in this country of storing the surplus Ragee* in underground pits, from which it is withdrawn in times of scarcity. This grain will keep sound and good for forty or fifty years. The second reason why this Territory did not feel the scarcity was the extraordinarily high prices which all kinds of produce realized; in fact every article of consumption rose during the last year in value, and the Ryots and Garden cultivators were thereby enabled to pay their khist and live, whilst the poorer classes and laborers received a higher rate of wages than has ever previously been known in Mysore. The consequence is that, notwithstanding a short crop and an unsatisfactory season, nearly the whole of the amount of last year's settlement has been collected without distraint, and the balance still outstanding will probably, with the exception of some very slight remissions, be fully realized.

* The grain consumed by Mysoreans generally.

38. High prices for all kinds of produce still rule in Mysore, and this circumstance, though it doubtless tends to improve materially the condition of the agricultural classes, presses very heavily on all people of fixed incomes.

39. In the 74th paragraph of the Report for 1859-60 a considerable falling off in the gross Revenue of the past year was anticipated, consequent upon the failure of the latter rains of that year, on which the early wet crops of the succeeding year depend; and I regret to have to state that these anticipations have been fulfilled, though not to the extent that was at that time expected. The wet crop above referred to, which is reaped in May, is the great Buttayee† crop of this country, and the entire failure of the rains on which it depends, has caused last year a falling off under this head of about 5½ lacs of Rupees. It was the copiousness of the latter Monsoon in the preceding season, that to a great extent caused that marvellous increase shown in the revenue of 1859-60, the other principal cause of increase to the extent of 2½ lacs in the revenue of the same year being the repayment of an advance of Batta made by the Mysore Government to the Silladars serving beyond the frontier. These two heads of decrease aggregate nearly 8 lacs, but the elasticity of the revenue under other heads has been such as to bring the gross revenue of the past year up to Rupees 95,84,599-1-2, and the gross collections, inclusive of arrears up to Rupees 97,27,974-7-1, which is, with the exception of that of last year, the highest revenue realized in Mysore since its assumption by the British Government; indeed the advance in the revenue under nearly every head is so continuous and uniform,

† In which the grain is divided between the cultivator and the Government.

that it only requires this season to be a really good one to raise the revenue beyond a crore of Rupees once again.

40. The heads of revenue for 1860-61 are given below—

	Rs.	As.	P.
Wet land	21,04,887	9	1
Dry land	27,02,052	13	10
Gardens	10,84,955	7	0
Enam or permanently and slightly assessed Villages ...	3,39,171	2	6
Halut or excise on Coffee, Betel-nut, Pepper and Cardamums	5,47,597	3	8
Sayer or excise on 20 other articles	4,38,035	4	3
Excise on Tobacco	1,51,605	10	1
Abkarry	10,91,560	9	8
Mohaturfa including Plough Tax	5,50,453	13	11
Productive groves	69,332	15	0
Sandal Wood	1,34,758	7	6
Forest Timber	61,091	9	7
Chiller bob, including Farms, Licenses, &c	1,01,168	5	5
Miscellaneous	2,07,928	1	8
Total Rupees	95,84,599	1	2

41. The decrease in the four Divisions under the head of Buttayee amounted in the aggregate to Rupees 5,67,937-12-8, and was distributed among them thus—

	Rs.	As.	P.
Bangalore Division...	4,18,387	12	2
Chittledroog ditto	1,31,017	8	6
Astagram ditto	12,892	12	2
Nugger ditto	5,639	11	10
Total Rupees	5,67,937	12	8

42. Under the head of Sandal Wood and Forest Timber there has also been a decrease, but the falling off under these heads arose from incidental circumstances, which will cause a large increase this year. In the case of Sandal Wood the Superintendent of Astagram having learnt that the Mysore Sandal Merchants had entered into a combination to keep down prices, begged that sanction might be granted to defer the sale at the great Kóty at Seringapatam, consequently about one lac of Rupees' worth of Sandal Wood will be sold in that Division shortly, when it is to be hoped some of the Bombay Merchants will be present to compete.

43. With regard to Forest Timber and the falling off in Revenue under this head, a somewhat similar explanation has to be given; sufficient quantities to warrant the Division authorities in anticipating a good attendance were not collected in time for

a second sale towards the end of the year, and the consequence is that none was sold; but an advertisement for a Timber Sale has since been issued, as in the Nuggur Division alone there are now nearly 1,000 logs ready at the Depôt on the banks of the Bhudra River for public sale.

44. Under all other heads, with the exception of "Miscellaneous," the Revenue has increased.

CUSTOMS.

45. Under the head of Sayer or Customs an aggregate sum of Rupees 10,58,188-0-2 has been brought to account last year. The modified system has therefore proved a great success. Under it the Customs duties, which formerly consisted of many hundreds of petty and vexatious taxes, have been reduced to 25 heads, and under these a larger Revenue by several lacs is now realized than was formerly obtainable from the 537 items which, under the Native administration, constituted the Sayer and Halut, or Customs duties of Mysore.

46. In the last annual Report a promise was given that a full and complete Report of the former and present systems of Customs taxation would be separately forwarded. I find that they were drawn up and printed by the late Commissioner's order in Pamphlet form, with a view of submitting them to Government at an early date. As this intention has not been carried out, I beg herewith to transmit a dozen* copies each of the Report of the Mysore Sayer and Halut Systems for the information of Government.

* Two copies of each enclosed,—10 by Banghy.

47. These Reports have been drawn up in as concise a form as was compatible with the object aimed at, namely, of affording Government an insight into the manner in which the old system has been gradually revised and improved.

EXCISE.

48. The Abkarry Revenue is steadily increasing. It amounted last year to Rupees 10,91,560-9-8, or more than one and a half lac in excess of the Revenue of the previous year. It has literally increased of itself up to this point, for no undue efforts of any kind have been made by the Government to stimulate an increase under this head. It is given on contract nearly throughout the whole Territory. In former years it was not always easy to find individuals willing to contract, but in this respect a great change has taken place of late years.

STAMPS.

49. The Revenue on Stamps has increased, the amount realized last year being Rupees 9,573-10-2, as compared with Rupees 7,686-3-0 in the previous year, or an increase of Rupees 1,887-7-2.

SALT.

50. The Revenue derived from the Salt pans in Mysore was Rupees 10,216-15-8. This pan Salt is the only kind produced in Mysore, which is chiefly dependent for this

necessary of life on the surrounding Districts under Her Majesty's Government. In former years the imported Salt came almost exclusively from the Western coast, but since the construction of the Railway from Madras to Vellore, large quantities are brought from the Carnatic.

OPIUM.

51. The Revenue realized from Opium has very slightly increased, the quantity produced has been very little more than 1,000 maunds, and is nearly all consumed in the country. The amount of duty realized at an *ad valorem* rate was Rupees 13,619-8-10, or an increase of rather more than five hundred Rupees.

MISCELLANEOUS.

52. Under this head it is necessary to refer to the "Mohaturfa Tax," which subsequent to the despatch of last year's Report has been reviewed and revised throughout the whole of Mysore; after the revision of the Customs duties and the Halut, this and the Chillur-bob were the only taxes in Mysore (not coming under head of Land) which remained for consideration. The Head Chillur-bob, which consisted of a vast number of petty and most highly objectionable taxes, was swept completely away. The Revenue from some Farms and Licenses formerly brought to account under this head, and which it was found advisable to retain, being transferred to a separate heading denominated "Farms and Licenses." The Chillur-bob in former years consisted of many hundreds of trifling, partial, oppressive, and, in some instances, indecent taxes. Year by year some of the most oppressive and offensive were struck out, until somewhat less than one hundred remained; even these included some taxes upon classes of individuals, certain castes in certain Villages, and distinct local dues, which were sometimes so partial that occasionally only one individual in a village was found to be liable to the cess; indeed so complicated and interwoven was the whole system that sometimes it was scarcely intelligible to, or capable of explanation by, those who were supposed to be thoroughly initiated. These partly vexatious items were all swept away, causing a nominal loss of Rupees 66,757-8-6 to the Mysore Government, though no actual loss occurred; as by the transfer and revision of the "Farms and Licenses," and the modifications of the Mohaturfa, with which the Chillur-bob was thoroughly interwoven, an increased amount of Revenue has been obtained by a more comprehensible, equitable, and rational mode of taxation.

53. The Mohaturfa also formerly consisted of a vast number of items. The principal were the House, Shop, Loom, Mill, and Plough taxes, and these were taken as the new basis for the revised form of taxation. Separate dues upon vegetable stalls, upon separate fire places and doors, the discrepancies which obliged a man with a retail shop to pay 30 or 40 Rupees annually, whilst his neighbour in the possession of a large store paid only 4 annas, and the system under which Ryots of the same village paid sometimes one and a half Rupee, and some times half an anna, on their Ploughs, was finally and completely abolished; and all Houses, Shops, Looms, and Mills were

directed to be registered and assessed under four classes, the rates being distinct for large and small Towns, and large and small Villages. The rates ranging from 60 Rupees per annum on the largest mercantile store in Bangalore, or Mysore, to half a Rupee on a Village Hut or Loom. This has equalized this form of taxation throughout the country, and has rendered it intelligible, and also easy of revision by the European District Officer when on circuit, in all cases where the action of the Talook authorities may appear to have been either injudicious or oppressive. All cultivating Ryots are exempt from Mohaturfa unless they keep a Shop, Loom, or Mill besides, but they pay Plough Tax which ranges from 6 to 3 annas. At the time that the orders for the maintenance of the Plough Tax was given, the people were informed that the sum collected under this head would be considered a Local Fund, and would be devoted to the repairs of the cross-roads throughout the country, and it is therefore as much my wish as my duty to see that it should be so applied hereafter.

54. The total amount realized under the Head of "Mohaturfa" was Rupees 4,73,134-4-5 exclusive of the Plough Tax, which produced Rupees 77,319-9-6. Particulars of this Tax are here given,—

House Tax	Rupees	2,79,528	8	10
Bazars or Shops	"	89,362	4	9
Looms	"	90,364	6	10
Oil Mills	"	13,879	0	0
Total ...		4,73,134	4	5
Plough Tax ...		77,319	9	6
Grand Total ...		5,50,453	13	11

55. The amount realized from the Forest Department and from the sale of Sandal Wood brings up the aggregate amount under the head of "Extra Revenue" to Rupees 7,20,955-2-4, which is less than the amount mentioned in the previous year's Report, solely in consequence of the Forest Timber and Sandal Wood sales having been deferred.

56. I trust that on the whole the Revenue statement may be considered satisfactory—the Revenue has nearly reached 96 lacs in spite of a somewhat adverse season; and the collections, arrears inclusive, have exceeded 97 lacs. The subsidy of 24½ lacs has been paid, as also Rupees 50,000 on account of Rent for the Island of Seringapatam, due to the British Government, and a surplus of nearly 10 lacs of Rupees remains after the adjustment of all demands, including His Highness the Maha Rajah's stipend in full.

EDUCATION.

57. During the past year four new English Schools have been established in Mysore. In two cases School accommodation was offered gratuitously by

native gentlemen. Several Petitions have also been received praying for the establishment of additional schools, both English and Vernacular, and it intended to open eight more schools as soon as qualified Teachers can be obtained.

58. The number of scholars attending the High School at Bangalore has increased greatly; the last annual Examination was conducted by gentlemen unconnected with the Establishment, and they have declared themselves fully satisfied with the progress of the pupils.

59. The number of pupils in the various schools aggregate 1,661; of these 1,116 are Hindoos, 205 Mohammedans, and 340 of other classes. The average daily attendance has been 1,324. The cost of the Education Establishment to Government has been Rupees 41,950-4-8, and the cost of educating each pupil who attended the Government Schools was Rupees 32-2-10.

60. One small Grant-in-aid has been given to a well conducted Hindustani School in the Bangalore Cantonment.

PUBLIC WORKS.

ROADS AND BRIDGES.

61. No new roads have been constructed during the past year, but the Bhoond and Munzerabad Ghauts have been considerably improved;—and the 1st class road in course of construction to meet the line from Cuddapah, completed to this Frontier by Her Majesty's Government, progresses—though rather more slowly than could be wished; this is attributable, however, to the almost entire dispersion, on more than one occasion, of the coolies consequent upon an outbreak of cholera. It will be necessary hereafter to submit a supplemental Estimate for the completion of this line;—as the section nearest the Frontier has been found, on a subsequent inspection, to be so rugged and hilly as to call for a considerable additional outlay beyond what was at first thought requisite.

62. The first hammered stone Bridge of large span, which has been built in the Mysore Country, has just been successfully completed by Mr. R. C. Dobbs, Executive Engineer of the Bangalore Division. It is on the road from Bangalore to Mysore. As stone is plentiful in this Province, and is more durable and neater than brick, the Chief Engineer thinks the material may now be more extensively used.

RAILWAYS.

63. The branch Railway from Vaniembaddy to Bangalore progresses very slowly. Within the limits of Mysore it is in tolerably forward state, but beyond this Frontier there is yet much to be done. Several 3rd class roads, as feeders from the large Towns to the proposed stations, have been constructed in this Province.

CANALS AND IRRIGATION.

64. The Dam across the Nagoo River and the excavation of a channel near Luchmanapore, is all that has been done on a large scale as regards Irrigation works during the past year; a vast number of Tanks both large and small have, however, been repaired, enlarged, and strengthened, and all such works not only secure a continuance of the existing Revenue, but generally induce the people to add to the extent of land under cultivation, which is dependant on them for a supply of water.

MISCELLANEOUS.

65. The great Drainage scheme for the Cantonment Bazar may be mentioned under this head; good progress has been made at an outlay which during the past year reached Rupees 41,359-1-11. The main channel has been formed, retaining walls to the height of 7 feet have been built, 17 lacs of bricks are ready, and much other work has been done; but the enlarged dimensions, ordered to be adopted, will involve the submission of a supplemental Estimate, as Government, when sanctioning the work, correctly inferred would be found to be the case.

66. The Toomcoor Cutcherry and Shemoga Moonsiffs Court have both been completed.

67. The expenditure on new works has fallen short of the amount sanctioned by nearly 1½ lacs of Rupees. This may be attributable to some extent to the changes which have taken place among the chief Departmental Officers at Head Quarters; and the Chief Engineer assigns as a reason the scarcity of labor consequent upon the prevalence of epidemic disease; but I cannot consider that either of these reasons meet the objection in a very satisfactory manner. The works should have been put in hand at any rate, and labor is not more scarce than usual—only one portion of the Province has suffered beyond the average extent from epidemic disease; I look forward to a better result this year.

New works	Rs.	1,37,532	0	8
Repairs	„	3,33,605	7	2
Work Establishment ...	„	33,426	4	1
Total ...	Rs.	5,04,563	11	11
Permanent Establishment ...	„	1,48,447	1	8
Grand Total ...	Rs.	6,53,010	13	7
Amount of Budget for 1859-60	„	8,00,000	0	0
Balance ...	Rs.	2,46,989	2	5

68. A statement showing the expenditure under each head and the balance in hand is given marginally.

POST OFFICE.

ELECTRIC TELEGRAPH.

69. These Departments are both under Her Majesty's Government, the Mysore Government being only required to disburse from Her Majesty's Treasury, under the Commissioner of Mysore, the amount sanctioned on account of either Department.

MARINE.

70. Mysore is without any seaboard or navigable Rivers.

FINANCIAL.

71. The usual Abstract Statement of Revenue and expenditure, as also a Financial Statement in the usual Form, is appended.

Revenue for 1860-61 ...	Rs.	95,84,599	1	2
Collection of 1860-61 to 30th April, including arrears ...	„	97,27,974	7	1
Net Balance in hand on the 30th April, 1861 ...	„	84,32,941	11	4
Expenditure of 1860-61 ...	„	86,76,058	1	8
Surplus of 1860-61 ...	„	9,65,146	10	5

72. The revision of many of the Head Quarter establishments by the late Commissioner, the appointment of several additional European Assistants, the purchase of a number of good stallions for the use of the mares of the Silladar Regiments, and also the purchase of a stock of cloth for the Mysore Troops, together with the increased payment of about 2¾ lacs to His Highness the Maha Rajah (above the usual average amount of his fifth share), to which the increase of Revenue gave rise, have together caused an apparent increase of expenditure of about 5 lacs, which in some respects is more nominal than real, as a portion of it also arises from the expenditure on account of the Timber Yards, the Sandal Godowns and Amanee Abkarree Establishments, being now debited to Government, instead of being deducted from the assets of each Department as was formerly the case; but notwithstanding this increase, as shewn above, there is a surplus of nearly 10 lacs from the year's revenue, and the net balance on the 30th of April amounted consequently to a sum of more than Rupees 84 lacs, showing that Mysore has at present as nearly as possible one year's revenue in hand.

HIS HIGHNESS THE MAHA RAJAH'S INCOME.

73. His Highness' fixed stipend of Rupees 3,50,000 has been paid as usual, which, together with his fifth share, amounting to Rupees 10,91,067-2-4, makes His Highness' Income for the year Rupees 14,41,067-2-4.

SUBSIDY.

74. The subsidy of 24½ lacs has been paid by the usual regular monthly Instalments to Her Majesty's Government, as also the rental for the Island of Seringapatam Rupees 50,000, making the usual total of 25 lacs.

POLITICAL.

75. There is nothing to mention under this head.

MILITARY.

76. The Mysore Horse and Foot, consisting of 7 Regiments of the former arm, and 4 of the latter, remain at nearly the same strength as heretofore.

Horse 2,289.
Foot 2,132.

77. They continue as formerly to perform Police and Escort duties in the Districts, and beyond the fact of their being in a perfectly efficient condition in all respects, there is nothing worthy of special note to mention regarding them.

MISCELLANEOUS POPULATION.

78. The Population of the Territory has increased during the year under review by about 40,000, the present number of all castes and classes being as nearly as can be ascertained 3,864,676.

The health of the people generally has been good, but I have with extreme regret to state that the Western portion of the Astagram Division has been an exception to the rule. It was visited by one of the most serious outbreaks of Cholera that has ever passed over any portion of Mysore, and in a short space of time, and within a very limited extent of country, nearly 5,000 people were carried off by this fearful scourge.

EMIGRATION.

79. There has been no perceptible Emigration from Mysore during the past year.

AGRICULTURE.

80. Grain has ranged very high in price for some years past, and continues still the same, which may account for the fact that in spite of a succession of indifferent seasons large tracts of waste land have been taken up, and the number of Ploughs increases year by year.

FOREST.

81. The Revenue for Forest Timber has fallen off during the year, but solely owing to the usual number of sales not having been held. It will probably be greater this year than it has ever yet been, as on a rough calculation there are now, or will shortly be, collected at the different Depôts nearly 10,000 logs of Teak, Black-wood, and some valuable descriptions of Jungle Timber.

82. Coffee Gardens are increasing rapidly in number, and the Revenue under this head will be very considerable in a few years more.

HORTICULTURAL GARDEN.

83. This Garder under the able management of Mr. New is not only improving rapidly, but is fast becoming a place of great utility, as the market gardeners frequent it in numbers now for the purchase of seeds and plants. It is also becoming a very favorite place of resort to the community generally, and to all strangers visiting the place, and it will soon form a very important link between the gardens of Madras and Ootacamund.

MINING.

84. Iron to the extent of about one hundered thousand maunds was manufactured during the past year in Mysore, about 25,000 maunds was exported to Her Majesty's Territories. The estimated value of the Iron produced was about 2½ lacs of Rupees, and the amount of the Furnace Tax was Rupees 13,112-9-0.

SURVEY.

85. No Survey Establishment exists in Mysore.

VACCINATION.

86. There were nearly 96,000 individuals vaccinated during the past year, or about 1,500 more than the previous year; upwards of 91,000 cases are reported to have been successful.

87. The average number of Vaccinators throughout the whole Province was 75.

HOSPITALS AND DISPENSARIES.

88. At the Hospitals and Dispensaries of the Mysore Government, situated in the Bangalore Cantonment, the number of patients treated last year rose to 15,032, or nearly 2,000 more than during 1859-60, and in the District Hospitals the number reached 7,074. Among the in-patients of the Bangalore Pettah Hospital, the deaths were scarcely more than 5 per cent, but in the Cantonment the average rose to 17 per cent. The reason of which was a sudden outburst of cholera, which visited that portion of Bangalore rather severely in July and August 1860, and which brought a large

temporary influx of patients to the Cantonment Hospital, many of whom at the time of arrival were too far gone for Medical assistance to be of any avail. The patients as usual comprised every caste and class. The number above-mentioned will of themselves suffice to shew the increased confidence of the people in the Hospital treatment, and the success which has attended the efforts of the several Medical subordinates, and the arrangements of Dr. Kirkpatrick, who has now been for several years the Medical Officer of the Mysore Commission.

89. At the above-named Officer's recommendation, some old Ramparts which surrounded the Pettah Hospital have been thrown down, and other improvements made which have effected the desirable object of improving the ventilation of the different wards.

90. The cost of the Establishment is only 200 Rupees less than in the preceding year, the amount under all heads aggregated Rupees 59,033-3-0. For this sum upwards of 22,000 people were medically attended to, and nearly 96,000 vaccinated.

CONCLUDING REMARKS.

91. In spite of the indifferent season of last year, and notwithstanding the absence of those fortuitous circumstances which raised the Revenue of 1859-60 above a crore, the Income of the Mysore State for 1860-61 has been the highest, with the above exception, yet realized. The settlement and receipts of last year prove indeed most fully the progressive prosperity of the country, and shew that its advance in Revenue and material prosperity is not dependent upon incidental circumstances. Previous to 1859-60 the highest Revenue realized since the assumption was 87 lacs; in the above year it rose to 101, or exclusive of the refund from the Madras Government to 98½ lacs; and in 1860-61, in spite of short monsoons, without the least pressure, the Revenue has fallen back only 2½ lacs, being for the past year nearly 96, and it is with the utmost confidence I state my belief, from all I have seen, that should the season prove favorable, it will again reach the crore this year.

92. I cannot conclude this Report without making some mention of a circumstance hich was deeply felt by all classes in Mysore, namely, the departure of Sir Mark Cubbon, who for 26 years had been Commissioner of the Province, and who was looked up to with the greatest respect and esteem by the whole population; the Natives themselves frankly admit that they scarcely comprehend the quiet manner in which so much material prosperity had been attained within the last quarter of a century. There was real sorrow throughout the country when the news of Sir Mark Cubbon's death reached Mysore.

BANGALORE;
The 5th August 1861.

CHAS. R. SAUNDERS,
Officiating Commissioner.

Dr. *Statement shewing the Receipts and Disbursements of the Mysore Territory for the year Rowdry, or from May* 1860 *to April* 1861. *Cr.*

RECEIPTS.		Rs. As. P.
Ordinary Revenue.		
Current.		
Land Revenue	57,79,870 1 9	
Sayer	10,42,388 13 5	
Punjab	10,07,722 5 8	
Mohaturfa	3,81,495 8 9	
Amroyee	29,665 13 3	
Farms	79,729 3 10	
Plough Tax	52,869 11 10	
	Rs. 83,73,741 10 6	
Arrears.		
From 1854-55 to 1859-60	„ 8,86,096 9 7	
	Rs. 92,59,838 4 1	
Extra Revenue	„ 4,64,186 5 9	
Recoveries of Tuccavy	„ 3,949 13 3	
		97,27,974 7 1
Total Rupees		97,27,974 7 1

DISBURSEMENTS.	Rs. As. P.
General charges	3,02,624 5 2
Revenue charges	17,01,122 5 4
Public Works Department	4,18,534 3 2
Judicial charges	4,08,168 5 2
Military charges	2,72,722 8 0
Pensions	87,710 11 10
Charitable allowances	3,03,489 1 5
Medical charges	59,033 3 0
Tuccavy	2,281 0 0
Experimental Sheep Farm	4,293 11 10
Rajah's Fixed allowance	3,50,000 0 0
Rajah's ¼th share of net Revenue	11,66,508 13 5
Subsidy	24,50,000 0 0
Silladars	8,62,960 3 5
Bargeers	2,282 11 11
Loss sustained from renting the Island of Seringapatam	29,809 4 9
Educational Institutions...	43,983 3 2
Government Press	10,508 10 2
Horticultural Garden at Bangalore	13,421 12 10
	84,89,399 2 7
Surplus	12,38,575 4 6
Total Rupees	97,27,974 7 1

Statement showing the purposes to which the surplus of the year 1860-61 *has been applied.*

Surplus	Rs. 12,38,575 4 6	Paid for constructing and repairing Public Buildings, Roads, Bridges and Drains ... Rs. 2,73,428 10 1
		Add to the Balance of the last year ... „ 9,65,146 10 5
Total Rupees ...	12,38,575 4 6	Total Rupees ... 12,38,575 4 6

Mysore Commissioner's Office;
Bangalore, 5th August, 1861.

Finance Statement for the Mysore Territories.—Revenue and Expenditure for the year 1860-61.

REVENUE.	1860-61. Rs. As. P.
Ordinary.	
Land Revenue	91,80,820 14 5
Extra Revenue	4,03,778 2 9
	*95,84,599 1 2
Particulars.	
Collections	87,67,828, 15 4
To be collected hereafter	8,16,770 1 10
Total Rupees ...	*95,84,599 1 2

EXPENDITURE.	1860-61. Rs. As. P.
Ordinary.	
General	8,02,591 15 2
Revenue	17,01,512 0 0
Public Works	6,90,539 3 11
Judicial	4,09,255 12 4
Military	11,27,001 7 8
Pensions	87,188 4 1
Charitable	3,03,537 8 5
Medical	59,281 1 5
Paid to His Highness the Rajah on account of the fifth share in the Revenue of the Country and of the Stipend of Rupees 3,50,000 ...	14,41,067 2 4
Subsidy paid to the Madras Government	24,50,000 0 0
Tuccavy or advances made to Indigent Ryots	2,281 0 0
Experimental Sheep Farm	4,293 11 10
Educational Institutions	43,574 3 2
Government Canarese Press	10,759 10 2
Horticultural Garden at Bangalore	18,421 12 10
Net loss sustained by the rent of the Island of Saringapatam ...	29,869 4 9
	86,76,058 1 8
Balance ...	9,08,540 15 6
Total Rupees ...	95,84,599 1 2

BANGALORE;
The 5th August, 1861.

(Signed) CHAS. R. SAUNDERS,
Offg. Commissioner.

MEMORANDUM ON SAYER OF THE MYSORE TERRITORY.

THE system of the Hálut, or Excise on Coffee, Betel-nut, Pepper and Cardamums, which formerly formed a portion of the Sáyer collections, having been fully explained; that of the levying Sáyer proper on other all articles, which held good at the time of the assumption of the country, and the modifications which have been thought advisable, as as well as the present form and extent of this tax, will be here explained.

At the time of the assumption of the country in 1831, Sáyer was collected under three heads.

In Canarese called respectfully,
1. Bhárámárg.
2. Stull Bhurty.
3. Kurgpudy.

1—A Transit duty. 2—A duty either on the production or manufacture of certain articles. 3—A duty on the sale of almost all articles whether by wholesale or retail. Under these three heads no less than 537 different taxes were then levied, to describe which would be a very serious undertaking. One officer, who endeavoured to master the intricacies of the then system, said that he thought it would be difficult for human ingenuity to frame a system of duties more unequal, more uncertain, or more complicated, and therefore more injurious to commerce and enterprise.

A short statement descriptive of the system of realizing the taxes under each head, at the time of the assumption, will suffice to shew the oppression and mischievous impediments which must have been the result of the then complex system.

1st.—Bhárámárg or Transit duty.

In 1831-32 the whole country was dotted with Sáyer Cuttahs to the number of 689; they were to be found not only all round the frontier, but at distances which never exceeded 15 miles, on every bandy road throughout the country. Some time prior to 1810 the Dewan Poorniah, then Regent, issued a set of tables for the guidance of these Cuttahs, but they had fallen into utter disuse in 1831, and setting aside altogether any idea of an original principle, a unform rate, even on any one item, was a thing not to be found. Every Chowkey on the road had its own rate; in some places the charge was made on the quantity according to one standard, in others according to a standard far different. Some Cuttahs made the merchant pay a certain high rate per cooly load, whether carried by a cooly or not, and others by the bullock or the bandy load, in precisely the same manner, that is to say without any reference whatever to the usual mode of conveying the article. There was in fact every deviation in the system of levying the transit duties, which might be anticipated from 689 Sáyer Goomashtahs being permitted to act independently without system, and without being responsible for their acts to any person whom they could not easily propitiate.

2nd.—Stull Bhurty, or a duty on the production or manufacture of certain articles.

Under this head nearly every thing produced or manufactured throughout the country was taxed, and this without system. Districts, Talooks, Towns, Villages, all had different weights, rates, and methods of proceeding; articles of necessity

and luxury, of export and import, remunerative, and which gave a return of only a few annas per annum, were all taxed. Some paid a commutation tax, and occasionally particular individuals were exempted from payment. In some places a temple, shrine, or devotee, was entitled in the first instance to a certain quantity of the article; perquisites and privileges were innumerable. One man had a right to take a handful of grain at a certain place, and another man had the privilege of exacting a toll in a different manner further on; in some places capable of producing certain articles to an unlimited extent, the local rates became so exorbitant as literally to prevent their production. An instance of the manner in which the Tobacco tax was levied in one Talook will suffice to show what opportunities then existed for oppression and extortion, as well as the impediments which existed to the facilities or freedom of trade.

Every Ryot in Cuddoor who wished to sell his Tobacco had to send for the Government Goomashtah, who took a ¼ maund called "Malai," first, on account of Government, then another ¼ maund, called "Kai Malai," then the heap was weighed, then so much, called "Pummoo," was charged on each maund, then another tax called "Soonka," and lastly another, called "May Pummoo," was levied, and then it had to be taken to the nearest Cuttah, where it paid transit duty, when it was free to start, and run the gauntlet of the other Cuttahs along the road to the town or market for which it was intended.

3rd.—Kurgpudy, or duty leviable on the wholesale or retail sale of any article.

Under this head nearly every article paid which under the two other heads escaped taxation. No Talook, Town or Village charged the same rates. It would appear to have been arbitrarily fixed in a manner so unequal and capricious that some of the most valuable products were by the addition of this duty thrown out of the market, and in some places noted for the production of Jaggery, Oil, Silk, and Tobacco, it was found cheaper to import than to produce or sell that which was the production of home labor. As an example of the capricious manner in which this duty was levied, it is only necessary to mention how the tax on Cocoanuts varied. These nuts paid in one place 50 per cent, and 30 per cent retail duty. In another place only 30 per cent under each head; in others again if they paid the higher rate they paid retail duty, but if they paid the lower, they were not liable to it; other articles were exempt from retail duty in one place if they paid excise in another, but not if they paid transit duty; and in another place nothing saved those articles,—they paid under *any* circumstances. To enter into the details of such a system within a moderate compass is quite impossible, and would be both wearisome and uninteresting.

The extent of Sáyer.

The difficulties which beset the unravelling and systematizing of the Sáyer may however be readily understood from the above, and the extent to which its ramifications reached may be at once appreciated, when it is brought to notice that under the head of "Sáyer," people who swung their arms on passing a certain Cuttah were stopped, and had to pay a tax; and that the coolies, who came for a month or two to work in the Nuggur Betel Gardens, had to pay a tax peculiar to that part of the country under a distinct head.

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It is now necessary to show the steps by which the Sáyer system of taxation was deprived of its obnoxious and oppressive tendencies, and reduced to a moderate degree of order with positive advantage to the Revenue of the State.

How brought into order.

In 1831-32, under the system then in existence, the Sáyer under 537 heads produced only Rupees 6,69,557. During the subsequent 28 years, by the abolition as they came under notice of all those taxes which pressed heavily on the industry of the country, or appeared to be either oppressive, or very unremunerative, remissions aggregating no less than 8 lacs have been made, or a sum of 2 lacs in excess of that which in 1831-32 was realized from Sáyer in all Mysore, has been already struck off; and yet the prospective Revenue for next year under the 25 heads, Hálut inclusive, which are all that now remain out of the 537 of former days, will, it is safely calculated, reach a sum in excess of 9 lacs of Rupees.

At the time of the assumption in 1831-32, the system found existing for the collection of the Sáyer was indentical with that which has been already described in the memorandum on the Hálut. Cuttahs, Talooks, and Districts were all rented, and a few sentences will suffice to show the objections which existed to the continuance of this system, which then controlled not only the sale, but the use, of all articles of export, import, or consumption.

System at the time of the assumption.

The renting system prevented the development of the Sáyer Revenue. It enabled the Sáyer contractors and their subordinates to oppress the merchants, and impede with impunity the inland traffic whenever the commerce of the country attempted to develop itself in any manner that they considered inimical to their individual interests. Great difficulty also was experienced under the renting system in collecting the amount of the rents, and arrears to an enormous amount were the result. The unlimited power too, which was gradually falling into the hands of these great contractors, enabled them to control the proprietors of the soil to such an extent that the latter were fast becoming mere cultivators, and the former by their influence were rapidly superseding the authority of Government to the detriment of the people, and arrogating to themselves an authority which might, by the disaffected or the designing, have been used at any moment as an engine of political intrigue.

The Renting System.

These and other considerations led to the adoption of new measures. Certain Talooks of the Nuggur Division were placed under exclusive Government control, (or what is called "Amány") by the Commissioner as an experiment in 1836, and all the other Talooks were ordered to be rented separately, and experience having been thus gained, the whole system of renting, unless under peculiar circumstances, or in the case of a particular article, was abolished in 1846.

The first measures adopted.

The abolition of the Taxes on the different articles which paid Sáyer duty has been only very gradually carried out. The first article which it was thought advisable to relieve from pressure was grain. In 1832 all duties, except those of transit, on every description of grain, were struck off, and in 1834 the Transit dues on it were abolished. This was considered at the time to have been a most successful measure, and there is every reason to believe that it was both just and necessary to give this item priority over all others in the matter of relief from pressure of taxation. In 1836 several changes were effected. Previous to this date the servants of Government were entirely exempt from any payments on account of Sáyer. This immunity was cancelled in this year, and about the same time all articles of European manufacture, which previously paid very heavily, were exempted from any further imposts, and were declared free throughout the province. In 1836-37 all the petty and vexatious duties which under the general head of Sayer were levied on vegetables, Plantains, Wood, Coolies, Leaves, and also the export and other duties upon Cattle, Iron, and Steel were struck off; the effect of these abolitions will be fully apparent when it is mentioned that the number of cattle exported rose from 3,000 to 12,000 in a few years, and that the home consumption of Iron, and the export of Steel, which is produced of admirable quality in Mysore, at once rose in a still greater ratio.

The different remissions noted in succession.

In 1839 all Roosums and perquisites of Temples, Shrines, Devotees, Faquirs, and religious Mendicants were abolished,—these establishments and individuals were privileged to levy tolls at certain places and in certain quantities; that the rules originally laid down were seldom adhered to can easily be believed, and it was at last found that these Roosums or Tolls were as various and arbitrary in quantity and value as they were in the number of places where they were levied. When they were abolished in 1839, the Title deeds of all those who could produce any were examined, and whoever could establish a just claim was allowed a certain amount of compensation, generally a life allowance, which goes under the name of Vurshasun. The difficulties which arose in the adjustment of some of these claims are scarcely to be credited.

In 1841 Adekás, a duty which was levied on all articles brought to a fair or Juttra for sale, was abolished; this was a most vexatious and objectionable tax, and its abolition was considered a very great boon.

Until 1842 Mutts, Davustans, and religious establishments generally, and all those who belonged to them, were exempt from Sáyer duty. This immunity was taken advantage of in various ways, the privileges granted being exaggerated in nearly every case, Government being thereby seriously defrauded. The exemption ceased in this year. In 1842 also all transit duties on Betel-nut, Pepper, and Cardamums were ordered to be discontinued, and the modifications mentioned in the Memorandum on the Hálut were then carried out.

In 1843 and 1844 a number of petty imposts were struck off; they comprised various duties on sheep's wool, blankets, fowls, eggs, bamboos, and many other articles.

The whole of the Tobacco duties were revised in 1845. The contract system was summarily abolished; the tax on the article was taken into "Amány," or direct Government control, all vexatious duties were abolished, and a uniform rate of 1 Rupee per maund on all Tobacco for home consumption, and Rupees 1-4-0 on all Tobacco for export, was ordered to be levied. The effect of the abolition of the disguised monopoly which, under the name of the contract system, existed up to this date, and the introduction of this measure, which though long contemplated, was introduced with some misgivings, will be clearly understood when it is stated that the Revenue under the head of Tobacco rose immediately 30 per cent. The mere withdrawal of the contractors made the true state of affairs at once fully apparent. On the trade becoming free, the producers found that they were able to obtain for their whole stock Rupees 3-8-0 the maund, instead of Rupees 1-8-0, which was all that the contractors gave, and all that they could obtain under the previous system, as they could sell to no one else; and the extortion of the contractors will be still more fully appreciated when it is mentioned that the retail price at once fell from Rupees 6 to Rupees 5. Thus it will appear that the consumer, the producer, and the Government, all gained by the abolition of the contract system, and that the profit of a contractor was scarcely less than 300 per cent.

In 1846 and 1847 the Nikalee Hássil was abolished; this was a separate tax, which can scarcely be said to come under the head of any of the others; it was a distinct duty, payable on the removal of any article from one place to another, whether it had previously paid any or all of the other duties or not; this tax was felt to be very irksome, as without payment of it the petty trader, or merchant, was debarred the privilege of trying a second market for the sale of his merchandise.

In 1847 the renting system in the Sáyer Department was discontinued: wherever it could be done with advantage or without any great apparent risk of loss of Revenue. It had long been felt that the system which permitted Sáyer contractors, who controlled the merchants and the trade of the country under the authority, and with the apparent sanction of Government, was extremely oppressive, and very detrimental to the interests of the Government; but the finances of the country were not for many years in a condition which justified any innovation likely to cause a loss of Revenue; and until repeated experiments gave rise to the conviction that the Revenue under the head of Sáyer would not fall off by being brought under the direct control of the officers of the Government, it was not thought prudent to make sweeping changes.

In 1848 the duty, levied on Saccharine produce under various heads, was struck off in the Nuggur and Chittledroog Divisions, and recently in the other two also. Sugar-cane is very extensively cultivated in Mysore, and Sugar and Jaggery are largely produced and exported; the various duties which were levied on it under several heads were thought to check both the trade and production, and as all cane-planted land pays a high assessment, it was not thought advisable to impede by the levy of extra taxes, the development of this highly remunerative production.

In this year also the duty was abolished summarily on all articles which were found not to have produced during previous years more than 25 pagodas. The relief afforded by this last measure was very great, the loss to Government was very small: as it was these small items which principally gave rise to that inquisitorial and petty oppression, which either contractors or subordinate Government servants were but too glad to have the opportunity of carrying into practice.

These reductions did not affect the Revenue to the extent which would at the first glance be inferred; each reduction seemed apparently to give increased elasticity to the remaining items, and the loss which occurred on each occasion of the abolition of taxes was more than made up by the development of production and traffic in the case of those that remained. The Revenue under 537 heads (Hálut inclusive) in 1831-32 being a little more than 6½ lacs of Rupees against 8½ lacs of Rupees from 233 general heads in 1850.

All the above-mentioned items were not struck off exactly at the same time in the different Divisions, as in many cases the abolition was sanctioned as an experiment in one Division before being extended to the others; thus there remained in 1851, 233 articles which paid Sáyer duty in all the Divisions, but many of those which had been struck off in the two thinly populated districts of Nuggur and Chittledroog were still retained in Astagram and Bangalore; during the two subsequent years, however, they were all struck off in these two Divisions also without much loss of Revenue. And the principle laid down in the Despatch of the Hon'ble the Court of Directors, extract of which is marginally given, having been taken as a guide, still further reductions have been made, until on 1st of January 1860, exclusive of the Hálut, only 55 taxes were leviable under the head of Sáyer in the Mysore Territory. The taxes abolished during the period here referred to comprised small dues of every form and degree leviable from retail dealers and the work people in the towns, besides a vast number of oppressive taxes levied in an arbitrary manner from the ryots on the portion of the produce which they retained for their own use. Prior to 1851 every retail dealer in cloths, pots, mats, baskets, chunam, oil, ghee, betel, paddy, vegetables, &c., &c., had to pay different trifling demands called Sáyer taxes; butchers, dyers, washermen, weavers, silk-spinners, oil-mill owners, and many others of such like occupations were also separately taxed under various heads, all classed under the general head of Sáyer.

The Court of Directors, in their Despatch No. 26, dated 9th July, 1856, observe—

"Approving as we do of the successful efforts which have been made to abolish or reduce a variety of taxes pressing in some instances upon the industry, or affecting the comforts of the people, and in others affording to monopolists the power of oppression and extortion without materially increasing the revenues of the State, we concur in the suggestion made by you to General Cubbon regarding the advantage of abolishing or reducing other taxes still in operation."

For some short time past few taxes have been abolished, but careful consideration has been given to the subject of Sáyer, and the items of which it is composed have been reviewed and scrutinized with considerable attention; in fact the taxation under this head had at length been brought within manageable compass, and it became easy to decide what could be taxed and what could not, and also what was worth retaining, and what was unremunerative, a slight alteration of system, which would simplify the method of collection and obviate oppression, also became feasible, and a revision, the general features of which will now be given, was directed to be carried out generally on the 15th of January 1860.

Latest change of system.

On the above date all those duties which where levied under the several heads of "Stull Bhurty," "Kurgpudy," "Hásil," &c., &c., and which comprised taxation on production, export, and the wholesale and retail sale of goods, were at once discontinued, and a simple *ad valorem* excise or "Bhurty" duty was ordered to be levied at a certain rate of per centage upon 20 articles marginally given, to be paid only once at the place of sale or export when a pass for the quantity was to be given, and the merchant was relieved from further annoyance, detention, or extortion. It is believed that this plan will be attended with immense relief to all classes, at the same time that uniformity and simplicity of system is being attained.

	Percentage.		*Percentage.*
1 Opium	15	11 Tamarinds	5
2 Manufactured timber ...	14	12 Chillies	5
3 Dry Cocoanuts	12	13 Ghee	5
4 Betel Leaves	12	14 Silk	5
5 Ganjah	10	15 Country piece goods ...	5
6 Fresh Cocoanuts	8	16 Cotton	5
7 Earth Salt	5	17 Hides	5
8 Sesamum seed, 1st sort ...	5	18 Sheep and Goats ...	5
9 „ „ 2nd sort ...	5	19 Iron	5
10 Castor oil seed	5	20 Country Blankets ...	2

Remarks upon Tobacco.

The only item among those previously existing, the tax upon which has not been altered or modified, is Tobacco. The duty upon this article in Mysore approaches more nearly to the tax on Betel-nut, Pepper, and Cardamums, which is designated Hálut, than it does to Sáyer, as it is not an excise or *ad valorem* duty, but a fixed payment of one Rupee on each maund without any reference to the market rates. This plan was introduced in 1845, and has continued ever since; the tax is profitable, the amount realized in 1858-59 being Rupees 1,17,661-0-0; it is willingly paid, no extra establishment above that existing for the collection of the other Sáyer duties is necessary; it is decidedly a luxury, and therefore a legitimate object of taxation, and no objection to it seems to have ever entered the minds of the Natives of this country; indeed the cultivation of the plant has become more extensive of late years, and in some good seasons the amount realized has reached nearly 1½ lacs of Rupees. Every Ryot is permitted to retain as much as he pleases, free of duty, for his own use, and is not liable for any payment on the remainder until he either sells or exports. There is another point also which should be mentioned before ceasing to discuss this item, namely, that the present form in which it is taxed is perhaps the only one by which a fair revenue can be obtained from it without the re-introduction of transit dues. For the cultivation of Tobacco is not confined to one locality, the plant is grown in all parts of the country; large fields of it are seldom to be seen, but still there is scarcely a village throughout the Province, where a small patch is not cultivated. Under these circumstances it is not clear that any other advisable form of taxation would reach this item—besides, the tax being payable only when the Ryot has surplus stock that he wishes to dispose of, it is not considered by the cultivators either oppressive or objectionable.

Nature of recently abolished taxes.

The taxes just abolished number 30 in all, they are mostly trifling, the amount raised from them all during the past year being scarcely more than forty-thousand Rupees in all the four Divisions, which amount the change of system will not only re-imburse in full, but will, it is calculated, quadruple in the ensuing year. The principal items among the abolished taxes consist of the duties leviable on the oils which were produced from the seeds which still pay duty, and also those payable on Saccharine produce in two Divisions where such taxes were retained when struck off elsewhere. The amount heretofore realized from the

other items struck out was very trifling, and neither worth the labor or establishments which were necessary for its realization.

It only remains now to state that there does not seem any objection to the continuance for the present of a duty upon the articles which remain;—the relief to the trading and mercantile community, and the freedom from vexatious interference and petty oppression, which must be the result of striking off an aggregate of 517 small taxes, is thoroughly appreciated, and the continuance of the duty upon 20 articles may be considered perfectly legitimate; they are products which are either articles of luxury, export, or the use of which has enormously increased consequent upon the advancing prosperity of the country; they have always been objects of taxation, admitted to be justly so by the community, and much surprise would probably be the result were Government to summarily abolish any of them, and deprive itself of much legitimate revenue. The only articles on which a large per centage has been fixed are those marginally given, and they are all such as can well meet the demand. Opium and ganjah are the only two on which the percentage has been increased, which is in their case quite justifiable; on all the others the rates are less than those which under the previous system they had to bear; betel leaves pay 12 per cent against 17½ in previous years; cocoanuts dry and fresh pay only 12 and 8 per cent against a total, as well as can be ascertained of 17½ and 19¼, which was the average amount of tax recoverable from either in 1859 after all the remissions of previous years. This amount of duty is perfectly admissible, the profit derived from the cultivation of cocoanuts is very considerable. The low winding valleys of Mysore are in many places cultivated for miles with nut Topes, which with little labor, and paying only a light land assessment, give large returns; for the dry cocoanut is exported from this Territory in immense quantities, the Hyderabad Country and Ceded Districts being almost entirely supplied from Mysore; and the immense increase of the trade shows not only how the production, but also the demand, has increased since the facilities of the trade have become greater by improved means of communication, and the abolition of all petty obstructions, and also since the diminution in the rates of duty which has been gradually taking place; for it is to be remembered that very few nuts crossed the frontier in 1830 which did not pay taxes, amounting in the aggregate to an *ad valorem* duty ranging from 30 to 60 per cent. The only other article on which a heavy per centage is levied is manufactured timber. Regarding this tax a few words are necessary. Since good roads have been constructed, and the forests along the Western Ghauts have been worked, and their value and importance developed, the quantity of timber brought into the nearest large towns of sale, and put up at the Government auctions, has been very great, and large quantities of it are now manufactured on the spot, into doors, windows, &c., &c., for transmission to all parts of the country. The town of Mysore has taken the lead in this trade, and Natives find it highly advantageous to obtain from thence all their building materials ready to hand. On this manufactured timber taxes were for some time levied under various heads, which on examination have been ascertained to have amounted to fully 17 per cent on the value of the articles. This has been reduced to 14, to be levied only once at the place of manufacture, the profits of this trade are large, and this rate is not considered in the slightest degree prohibitory.

1	Opium	15
2	Ganjah	10
3	Cocoanuts fresh	8
4	Ditto dry	12
5	Manufactured Timber ...	14
6	Betel leaves	12

The other items, with the exception of the coarse cumblies used by the whole of the lower orders throughout Mysore, have all been put down at a uniform rate of 5 per

cent. In some cases this is less, but in others it is slightly higher than the rates which those articles paid during the period immediately preceding the revision, but in no case has any new tax been levied, and it should be remembered that all taxation upon 517 articles has been struck off, and that every one of these very articles now taxed paid enormously enhanced rates until very lately, as under the various heads of transit duty, Nikalee Hássil, Roosums, &c., &c., they were liable to authorized, unauthorized, and arbitrary demands, the correctness or authority for which there was no possible means of ascertaining.

A concise statement is appended showing in a small space the value, in Rupees, of productions which, on being exported and consumed in Mysore, are now taxed under the head of "Sáyer," and also giving the per centage and probable revenue from them during the ensuing year, to which is also added a statement of the amount which tobacco and the betel, pepper, and cardamum Hálut produced in 1858-59, which will, it is believed, be far exceeded this next year. The aggregate amount now anticipated from these items being upwards of 9½ lacs, as compared with the 6½, which from the 537 heads of Sáyer was the total amount of revenue under that form in 1831-32.

No.	Names of Articles.	Probable value of the quantities exported or consumed.			Proposed rates of an *ad valorem* duty as excise.	Amount of Revenue estimated as derivable from the adoption of the proposed rates.		
		Rs.	As.	P.		Rs.	As.	P.
1	Opium	1,20,438	14	7	15	18,065	10	0
2	Manufactured timber ..	48,128	3	4	14	6,737	14	6
3	Dry cocoanuts	2,49,544	6	2	12	29,945	4	6
4	Betel leaves	1,81,794	9	6	12	21,815	0	4
5	Ganjah	8,169	9	8	10	817	10	0
6	Fresh Cocoanuts	1,20,597	3	3	8	9,647	14	0
7	Earth Salt	59,006	13	8	5	2,950	5	0
8	Sesamum seed, 1st sort ..	92,411	14	6	5	4,620	11	9
9	,, ,, 2nd sort ..	79,842	6	7	5	3,992	0	0
10	Castor oil seed	2,26,275	7	11	5	11,313	12	0
11	Tamarinds	63,943	12	6	5	3,207	3	0
12	Chillies	1,63,844	8	1	5	8,192	4	3
13	Ghee	2,14,387	8	0	5	10,719	6	0
14	Silk	9,54,591	9	0	5	47,729	9	1
15	Country piece goods	36,30,501	14	9	5	1,81,525	1	3
16	Cotton	3,59,582	10	3	5	17,979	0	6
17	Hides	65,443	14	11	5	3,272	3	0
18	Sheep and Goats	1,96,266	11	0	5	9,813	5	1
19	Iron	1,48,507	3	6	5	7,425	5	7
20	Country Blankets	2,39,007	6	0	2	4,780	0	0
	Total	72,22,286	11	2		4,04,549	7	10
	Add the amount of Hálut realized in 1858-59 ..				..	5,49,957	15	7
						9,54,507	7	5
	Amount anticipated under all heads for 1858-59..				..	8,59,798	3	1
	Anticipated Increase ..				..	94,709	4	4

It will be seen from the above that the anticipated Revenue for the coming year under 20 heads, Hálut inclusive, is 9½ lacs; whereas, in 1831-32, under 537 heads, Hálut inclusive, it was no more than 6½ lacs. In 1831-32 Hálut was an integral part of Sáyer, but is now distinct, as previously shown, under the five heads of Betel-nut, Pepper, Cardamums, Coffee, and Tobacco.

MEMORANDUM ON THE HALUT.

1. The Hálut, or Hásil, formerly included under the head of Sáyer, is at present an excise duty, levied on certain valuable products of the Mysore Country, which under this form of taxation yield a fair revenue to Government without impeding trade, or being considered oppressive by the producer or the merchant.

2. The articles on which the Hálut is now charged are four in number,—Coffee, Betel-nut, Pepper, and Cardamums.

3. Coffee having been already reported upon, the other three remain to be considered.

4. Previous to mentioning the changes which it has been found necessary to introduce in the method of levying this tax on Betel-nut, and the reasons which render it advisable to retain it in its present form, a brief sketch of the system and extent of this lucrative cultivation may not be out of place.

THE ARECA PALM.

5. This Palm requires a low moist soil, somewhat sandy, either under the bund of a tank, or in a position otherwise favorable for irrigation ; the gardens being almost invariably more or less thickly interspersed with Cocoanut trees, and while the Areca tree is still young, with Plantains also.

6. In forming a garden the seed is placed in holes, six or eight feet apart, and when rain falls, watered once in eight or ten days ; in addition to which, if the garden is properly cared for, and the young trees thinned when too numerous, this Palm will come into bearing in about eight years, and give a full crop after 12 in the plains, and 15 in the Mulnad.

7. This slender and elegant Palm runs up to a height of 40 or 50 feet, with a stem little more than six inches in diameter, and the plan frequently adopted in closely planted gardens in this country for the collection of the produce is both singular and dangerous. A very light active boy or man ascends one tree, having collected the produce, swings the tree he is on, until an opportunity offers, when assisted by a hook he springs on to another, collecting in this manner the whole crop from 100 trees without once descending. To lookers on this is both an anxious and exciting feat not unfrequently attended with accident.

8. A tree lasts about 50 years, and when in full bearing, produces about one pound and a half of nuts. It is found to thrive in all parts of Mysore, but arrives at greater perfection, yields a more abundant crop, and produces the most superior description of nut only in the Western or Mulnad Talooks of the Nuggur Division ; these Talooks comprise all the country lying along the inner slopes of the Western Ghauts, and this region is apparently the most favorable to its cultivation, as the nuts from thence realize a higher price, and are far more highly esteemed for their flavour than those produced in any other portion of this or any of the adjoining Provinces.

9. An acre at a rough calculation is supposed to hold 550 trees, the crop from which may be estimated at about 25 maunds,* and according to the part of the country in which it is grown, the value on the spot is at present from 5¼ Rupees for the best to 4½ Rupees per maund for the inferior description. In the town of Bangalore its present value is Rupees 8 per maund.

A maund being 28lbs.

10. The ground under Areca cultivation is classed as garden land, and pays a land tax averaging from Rupees 1-2-0 to Rupees 3-0-0 per acre according to the quality of the soil; but it should be remembered that it is extremely rare to find a garden composed exclusively of this tree.

11. Either from the increased demand or from improved facilities for transit, the value of the nut has greatly increased of late years. This increase cannot be put down at less than 50 per cent, the maximum price in 1832 being Rupees 3½ on the spot for the superior description of nut.

12. Under these circumstances the profits to the cultivator must be very considerable as compared with former years, for the cost of production has not increased in the same ratio, being little if at all more than it was 20 or 30 years ago.

13. The calculation is that each tree costs Rupees 4 from the time operations are first commenced until the garden returns a full crop, and that the annual cost subsequently of keeping the garden in order, collecting the produce, &c., may be estimated at about 20 per cent on the value of the produce.

14. It is difficult to obtain thoroughly reliable data regarding the profits on Betel-nut, and the proportion which the cost of production bears to the value of the crop; but taking 100 Rupees worth of nut, when sold at any of the great marts, as a basis, it is generally considered that 40 per cent gives the cost of production, including the Hálut and every possible contingency, that 35 per cent goes to the cultivator, and the remaining 25 to the merchant.

15. The Hálut at the time of the assumption of the Province, and for some short period subsequently, was farmed out with the Sáyer, but it was very soon perceived that the development of the important trade in Betel-nut was seriously impeded by this arrangement; for at that time the whole of the Nuggur Division was divided into three great Illakas or Farms with a contractor, and two Sir-Sáyer Amildars to supervise, and as regards Betel-nut the system was most depressing and vexatious. These great contractors,† and the principal merchant met annually at a place called Arga, and there fixed according to quality and locality of production the price to be given for Betel-nut throughout the Division; and every Ryot in the country was obliged to submit to the arrangements then decided upon, or have the produce of his garden left upon his hands, for at this time the whole system was so complicated, and all the subordinates were so thoroughly and entirely under the control and authority of these

† The Sir-Sáyer Amils were *de facto* contractors under another name.

confederates, that no man could export for himself; the difficulties he had to contend against being such as are now scarcely credible.

16. In one part of the country there were 5 Chowkies in 58 miles,* and unless the article was the property of a Sir-Sáyer Amildar, or some privileged individual, the goods were detained an indefinite time, unpacked and examined at each of these Chowkies. Betel-nut from one part of the country paid more at one place and less at another, from another part of the country it could only be exported by a certain road, and the Roosooms of religious mendicants and shrines, the petty demands, the perquisites of classes and individuals which had to be met, were so numerous and so loosely defined that the free trader, in the literal acceptation of the term, was an individual quite unknown. All producers almost without exception were obliged to sell to these great monopolists who exported at the minimum rate which they themselves fixed, and who profiting by their position, their knowledge of the rules in force, and their power to act with impunity at a distance from all control, made immense fortunes, and allowed the Ryot only the smallest possible amount of profit or remuneration.

And in the Nuggur Division alone there were 60 in 1832.

17. The advantages of these monopolists did not end here; they had also the privilege of exporting their goods without paying down the Hálut or Government transit dues, which they were permitted to adjust at a subsequent period, to allow, as it were, of their selling the article, and realizing the price, previous to being called upon for the full demands of the Sircar. This gave rise to arrears to a most serious extent, as may be understood from the fact that in the Nuggur Division alone the outstandings Sáyer Balances, due almost exclusively under the head of Hálut, exceeded 90,000 Pagodas, or nearly three lacs of Rupees in 1835, shortly after the assumption of the country.

18. They also possessed another immense advantage over the outside trader,—having the monopoly entirely in their hands, they never paid the Ryots in cash; at first sufficient money only was given to enable the cultivator to pay his kist to Government, the rest remaining to be adjusted at a subsequent period, when a portion only was paid in cash, the balance always to a great extent being made good by cloths valued at the maximum price, and brought back by the merchant, or an Agent, from the great marts of Bangalore, Wallajabad, &c.

19. The two Sir-Sáyer Amildars had establishments paid by Government, and were supposed to pay into the Treasury any surplus they might receive, but this was never done. All the Cuttahs on the roads were sub-rented, and every subordinate, high and low, became a great or a petty contractor,—one man raised the rate at his Cuttah to try and realize as much as possible during his incumbency, and another reduced the rates, in the hope that merchants would thereby be induced to pass his way. From such an utter absence of system nothing but confusion and entire loss of method could result, and the intricacies and difficulties of transit and export at last became so great that even the ordinary small merchant or trader could no longer contend against the Sir-Sáyer Amildar and the great contractors.

20. It is only necessary to add that almost every term in the English language that could convey ideas of obstructiveness, or ingenious oppression, were freely used by the officers to whose lot it fell in the first instance to write upon the subject of the Hálut, and some sweeping and radical change became not only desirable but necessary.

21. In 1835 the whole system of renting the Hálut in Nuggur was abolished, and subsequently elsewhere in Mysore also. It was at first extremely difficult to form any general plan independent of the system of renting, and which should at the same time secure the realization of the usual Revenue. The complications of the former system had not only confused the accounts but seriously depressed the trade in Betel-nut, and correct information and statements and disinterested opinions were not to be had, as the interests of all those who could furnish reliable data were opposed to any modification or revision of a system on the continued existence of which they relied for their usurious profits.

22. The effect of the abolition of the renting system, with all its unequal privileges and immunities, and the establishment of a uniform rate alike for all, and which left every one free to do what he wished with his own, showed itself at once in the amazing elasticity of the Revenue under the head of Hálut. In the Nuggur Division alone it rose from 2,72,000 Rupees realized in 1832, under the renting system, to 3,49,000 Rupees in 1842 under the Amány system, though the latter, when renting was discontinued in 1835, was introduced cautiously. The same rates of Hálut on Betel-nut, varying from Rupees 1-2-6 to Annas 8 according to quality, were continued, and became payable in cash to Government, when a permit was at once given, and the transit or export duty having been paid in one Chowkey, the article was henceforward free. These rules alone gave immediate independence to the producer, little risk was incurred, and it was no longer incumbent on the Ryot to give his crop to an áll powerful monopolist on terms over which he had no control.

23. Under the Government of the Rajah, Roosums or tolls were payable on every road, sometimes to religious mendicants, at other times to private individuals, who were thus remunerated for some service. Nearly every religious establishment throughout the Province had some claim against the merchant under the above head, and were sometimes so tyrannical and exacting as to impede trade seriously, and prove a source of loss and oppression to the merchant who had no counteracting privilege. All these Roosums were summarily abolished in 1841, indemnity on money being given in those few cases where the right to it appeared well founded.

BETEL-NUT.

24. Experience having thus been gained, uniform rates, as marginally given, were introduced in 1842, and in 1848 all transit duties on Betel-nut and on all other articles paying the Hálut were abolished; and the rates of 1842 were further modified, and the system of levying the tax which

1st	Sort	1	Rupee.
2nd	„	12	Annas.
3rd	„	9	Annas.

still holds good was then introduced. A Talook Official, and the Sáyer Monegar, proceed to the Cuttah, and having jointly superintended the weighing of the article, receive the Government demand, seal the bags, and grant a permit, and unless the seal is found broken the article is free, and the proprietor is at liberty to export by any road or in any manner he pleases.

1st Sort	Rs. 1	4	0
2nd „	„ 0	12	0
3rd „	„ 0	6	0

25. The plan and rates above given have been found to work well, particularly since the abolition in 1845 of all frontier duties in the adjoining Districts of Her Majesty, which acted with regard to the Canara frontier, where they were for some years most oppressive, as a serious check to the Betel trade of Mysore. More especially as no import duty was levied in Mysore on the nuts brought from the Canara District.

26. The quantity which paid duty in 1858 was somewhat less than 7½ lacs of maunds, and the Revenue realized was Rupees 4,29,011-2-2, and it may without fear of contradiction be stated that this amount has been realized without being felt in the slightest degree oppressive. The profits on this item of cultivation, as has been previously shown, are considerable; the article is most decidedly a luxury, and therefore a legitimate subject for taxation. If a Ryot is asked the question, he always denies that he pays the Hálut, and asserts that the merchant or the purchaser is the person on whom that falls, and the expense of production annually incurred, after the first outlay, has been previously shown to be very trifling. Under all these circumstances there seems little objection to the retention of the Betel Hálut, which of itself forms no inconsiderable item in the aggregate Revenue of this State. In conclusion it may be proper to state that all changes and modifications have been made after full consultation with the cultivators and merchants engaged in this trade.

PEPPER.

27. The seed of this plant ripens in the month of April, and the proper time for sowing is August—when the seedling attains a few inches it is planted, usually at the foot of the Areca Palm, to which it is tied. The pepper vine grows very slowly, seldom producing berries in less than five years, and requiring several years more to arrive at perfection. In August the young berries first appear in bunches like currants, and in February begin to harden, being gathered as they ripen. Each vine bears from 500 to 700 bunches, which give about 8 or 10 seers when dried, and the belief exists that the abundance of the crop depends upon the heavy and continuous rain of the dark nights of August—rain during the moonlight nights of that month being considered less favorable.

ne bear

shade in a running stream. This plan is necessary to save the seed from ants and reptiles, which are all so fond of it that every precaution is necessary to save it from them. In July or August the seedlings are planted under the shade of Cocoanut trees, about six feet apart, and if the soil is loosened, manured, and irrigated, the plant in the course of three years rises to the height of about six feet, and in the month of May following the fibrous shoots from the root blossom. In July the fruit forms, and in October or November is fit to gather. It is rarely allowed to ripen naturally, as snakes would in that case devour it all immediately; even in gathering the fruit extreme caution is necessary, and all kinds of reptiles being found near the plant, it is requisite to be constantly on the watch. In some places the people who gather the seed find it necessary to place a flat stone on their heads, and wear a coarse loose blanket dress to enable them to pick the fruit without apprehension.

30. The Cardamum plant is extremely delicate in its form, and requires support; one plant seldom yields more than six ounces of fruit. The value of a maund of Cardamums of 28lbs. is at the usual market rate about Rupees 40.

31. Both Pepper and Cardamums were in former years subjected to the same rules as the Betel-nut, and were relieved from the obstructions and complications with which the productions of, and the trade in them, was surrounded, at the same time, and by the same steps, as those which it was found necessary to introduce regarding the more important item of Betel.

32. Cardamums originally paid duty in various forms, the Hálut portion of which varied greatly, in some cases being as high as Rupees 2-13-0; and Pepper paid Hálut rates which under certain circumstances rose to Rupees 1-7-2.

33. In 1842 these rates were cautiously modified, and finally fixed at Rupees 4 the maund on Cardamums, and 8 Annas on Pepper in 1848, when all transit duties were abolished.

34. The cultivation of both items is entirely supplemental, and carried on solely by the owners of Areca and Cocoanut gardens, as an additional source of profit; they must, therefore, be considered as products, the liability of which to an excise duty may be unhesitatingly conceded, more especially as they are undoubted articles of luxury and export, the prices of which range high, and the profits on which are large.

35. The part of the country which produces both in the greatest abundance is the Nuggur Division, and the aggregate quantity which paid duty last year, together with the amount realized, is marginally given.

Quantity in Maunds.	
Pepper	31,845
Cardamums	2,882

Halut.	
Pepper	Rs. 15,922 8 0
Cardamums	„ 11,528 0 0
Total	Rs. 27,450 8 0

Bangalore, *October* 1859.